

**CALIFORNIA BOARD OF ACCOUNTANCY**

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Instructions for Completing Your Renewal Form

These instructions are enclosed to assist you in completing your CPA/PA license renewal form. You may also download the *CPA Licensee Handbook* from the Board's Web site at www.dca.ca.gov/cba or request a paper copy by contacting the Renewal Unit at renewalinfo@cba.ca.gov or call (916) 561-1702.

Part A: Provide your daytime phone number on the space provided.

1. **Active:** Check "active" if you want to maintain practice rights and you have completed the continuing education (CE) requirements. Answer questions 1-11 and complete Parts B and C.
Inactive: Check "inactive" if you have not completed the required CE, or if you do not wish to renew as active. Answer only questions 2 and 4 and complete Part B of the renewal form.
2. **Street address:** Report the street address of your residence or business if your mailing address shown in Part B of the renewal form is a post office box or mail drop. This street address is not considered public information.
3. **CE requirement:** You must complete 80 hours of qualifying CE during the two years preceding your license expiration date to renew as active.
If your license was issued or was converted from inactive to active status during the two years preceding your license expiration date, you must complete 20 hours of CE for each full six-month period from the date the license was initially issued or the date of license status conversion to the license expiration date.
4. **Professional conduct and ethics (PC&E) requirement:** Statements printed in Parts A and B of the renewal form indicate when you are required to complete a Board-approved PC&E course for active renewal. PC&E is not required for an inactive renewal.
An approved PC&E course may be completed earlier than the required date. It is important to report when you have completed a qualifying PC&E course earlier than required. This allows automated tracking of the due date for your next PC&E course.
If you answer "YES" to this question, complete the PC&E course information, including an approval number, in Part C of the renewal form. Contact the provider if you do not know the course approval number. Do not answer "YES" if you are a new licensee.
5. **Government CE requirement:** If you answer "YES," you must complete 24 hours of qualifying CE in government accounting and auditing or related subjects during the two years preceding your license expiration date.
If your license was issued or was converted from inactive to active during the two years preceding your license expiration date, you must complete six hours of government CE as part of each 20 hours of CE required for an active renewal.
6. **Accounting & auditing (A&A) requirement:** If you answer "YES," you must complete 24 hours of qualifying CE in accounting and auditing subjects during the two years preceding your license expiration date.
If your license was issued or was converted from inactive to active during the two years preceding your license expiration date, you must complete six hours of A&A CE as part of each 20 hours of CE required for an active renewal.
- 7a. **Government or A&A CE extension:** A six-month extension for the government or A&A CE
& requirement will be granted only if you have completed your total required hours of CE and became
7b. subject to this requirement during the last six months of the two-year license renewal period.

NOTE: For licenses renewed on or after July 1, 2005, licensees who are subject to the A&A or government CE requirement must report an additional eight hours of fraud CE specifically related to the detection and/or reporting of fraud in financial statements. The eight-hours is part of the 80 hours of CE required for license renewal but not part of the 24-hour A&A or government CE requirement.

8. **Current practice:** Answer "YES" if you are currently practicing public accountancy. If you plan to practice public accountancy after the license expiration date, you must renew in active status.
9. **Issuance of financial statements:** If you signed the financial statements and were responsible for authorizing the firm's name on the report, answer "YES" to this question. Otherwise, answer "NO." Even if you were a member of the engagement team or were the auditor in charge, if you did not have authority to sign the financial report, answer "NO" to this question.
If you answer "YES" to this question, you must meet the government or A&A CE requirement for an active renewal.
10. **Peer review:** Answering is optional.
11. **Initial license or license status conversion:** Answer "YES" if your initial license was issued or your license status was converted from inactive to active during the two years preceding your license expiration date. This allows the Board to prorate the CE hours required for active renewal.

Part B

Social Security Number (SSN): Disclosure of your SSN is mandatory. Proofread your SSN on the top right corner of Part B of the renewal form. If your SSN is incorrect or is blank, print the correct number in the space beneath the SSN. If you fail to disclose your SSN, your license renewal will be placed on hold.

Box 1: **License status:** Refer to your answer to Question 1 in Part A of the renewal form and mark the ACTIVE or INACTIVE box accordingly.

Box 2: **Change of address:** Print your new mailing address if it is different from the address shown in Part B of the renewal form.

Signature: Sign and date the renewal form. Your signature is required for license renewal.

Part C – CE Reporting Worksheet

You must complete a minimum of 50 percent of the required CE hours in the technical subjects to renew active. The remaining 50 percent of the CE hours may be completed in technical and/or non-technical subjects. Provide the required information for all CE courses completed within the two years preceding your license expiration date.

Note: While it is preferred this form be used, a computer printout in the same format, including all information on the CE Reporting Worksheet and your name and license number, is acceptable.

General Renewal Information

Change of name: Submit a completed name change affidavit form to change your name. Do not request a name change on the renewal form. A name change affidavit form is available on the Board's Web site at www.dca.ca.gov/cba or you may contact the Board at (916) 561-1702 to obtain a copy.

Renewal fee: Submit the renewal fee, shown in Part B of the renewal form, with the completed renewal form by the license expiration date. The active renewal fee is the same as the inactive renewal fee. Make the check or money order payable to the Department of Consumer Affairs.

Where to mail: Department of Consumer Affairs, PO Box 942501, Sacramento, CA 94258-0501.

Processing time: Please allow six to eight weeks for processing of your renewal. An incomplete or inaccurately completed renewal form may delay issuance of your license and result in the loss of practice rights. You will be notified by mail of such deficiencies.